

## CHAPTER XLVIII.

February 23 '67 *An Act to amend section three of chapter eleven of the General Statutes, relating to taxing public libraries.*

SECTION 1.—Amends section 3 of chapter 11 of general statutes.

2.—When act to take effect.

*Be it enacted by the Legislature of the State of Minnesota:*

Amendment

SECTION 1. That section three of the general statutes be amended to read as follows: Section three be amended by adding after subdivision ninth,  
*Subdivision 10.* All public libraries and real and personal property belonging to or connected with the same.

SEC. 2. This act shall take effect and be in force from and after its passage.

Approved February 28, 1867.

## CHAPTER XLIX.

March 8, 1867

*An Act to amend an act entitled an act to relieve certain soldiers from paying bounty tax, approved February, 28th, 1866.*

SECTION 1.—Relieves certain soldiers from paying bounty tax.

2.—Whom act to apply to.

3.—Repeals inc onsistent acts.

*Be it enacted by the Legislature of the State of Minnesota:*

**SECTION 1.** That section one of an act entitled an act to relieve certain soldiers from paying bounty tax, approved February twenty-eighth, eighteen hundred and sixty-six, be, and is hereby amended so as to read as follows: It shall be the duty of the county commissioners of any county, of the city council of any city, and of the board of supervisors of any town in the state of Minnesota in which any tax has been levied for the purpose of paying bounties to volunteers, upon the property of any person who being a citizen of Minnesota on or before the first day of January, A. D. eighteen hundred and sixty-four, entered the military service of the United States, and who has been honorably discharged or resigned, or still remains in said service, or against the property of the wife, widow or minor children of any such person: it shall be the duty of said authorities upon due proof of the facts above set forth, to issue and deliver to any such person or their authorized agents an order upon the treasurer of such county, city, or town—wherein such tax or taxes were levied for the purpose of paying bounties to soldiers in such county, city or town—specifying in such order the amount of taxes, all charges and interest included, to whom issued and delivered, and that it is in behalf of a person, or the wife or widow or minor child or children of such person who had entered the military service of the United States on or before the first day of January, eighteen hundred and sixty-four, and the treasurer upon whom such order is drawn or his successor, shall receive the same in payment for any taxes due, or that may become due.

Amendment

**SEC. 2.** That section three shall be amended so as to read as follows: The benefits of this act shall apply only to persons, citizens of Minnesota at the time of their entry into the military service of the United States, and who shall have served at least one year, (unless sooner discharged by reason of wounds or disease or physical inability contracted while in the line of their duty as soldiers) previous to the first day of January, A. D. eighteen hundred and sixty-five, as officers or privates in any organization of United States troops, or their wives, widows, or minor children, and

To whom act to apply

shall not apply to any person whose total bounties received from all sources equal the sum of three hundred dollars, and the said authorities issuing said orders are hereby authorized to levy sufficient taxes in any succeeding year or years to meet all deficiencies if any, created by the operations of this act.

Repeals inconsis-  
sistent acts.

SEC. 3. All acts or parts of acts inconsistent with the provisions of this act are hereby repealed.

SEC. 4. This act shall take effect from and after its passage.

Approved March 6, 1867.

---

## CHAPTER L.

March 2, 1867

*An Act to legalize certain proceedings relating to the payment of bounties to soldiers and certain taxes therefor.*

SECTION 1.--Legalizes action of county commissioners, etc., in certain matters.

2.—When act to take effect.

*Be it enacted by the Legislature of the State of Minnesota:*

Legalizes certain  
acts

SECTION 1. That in each and all cases where during the years 1863, 1864 and 1865, the county commissioners of any county, or the city council of any city, or the board of supervisors of any town in this state have appropriated any money or issued any bonds, orders, scrip or other evidences of indebtedness to pay or to provide for the payment of bounties to soldiers, either drafted or as volunteers, to support the families of soldiers, or have for and on behalf of their respective counties, cities or towns assumed and undertaken to liquidate the indebtedness of persons incurred in procuring money by their joint notes or otherwise to